

## ABSTRACT OF THE DISCLOSURE

Work is divided into job units, a base appraisal point is set for each job unit, whole or some amount of the base appraisal point is given as an appraisal point to a worker 200 according to the accomplishment status of the job unit, the appraisal point is not simply converted to remuneration, remuneration is determined based on a monetary value resulting from conversion of the appraisal point by multiplication of the appraisal point by a conversion rate determined according to the operating performance of an enterprise entity 100, and a profit and loss statement and a balance sheet of the worker 200 to the enterprise entity 100 are created. A remuneration calculating method, a remuneration calculating apparatus and a computer memory product are provided, which can calculate remuneration of workers who have made a labor agreement with an enterprise entity by a result-oriented system while reflecting the operating performance of the enterprise entity, limiting an extreme increase and decrease of remuneration and enabling the workers to grasp their own labor value.